



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

23 Judith Basin 0593 Stanford K-12 Schools

0464 Stanford K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	818,506.77	818,506.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	38,628.17	38,628.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,642.15	1,642.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	225,767.37	225,767.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,080.87	1,080.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,992.42	12,113.59	55,878.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,754.78	177,754.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	186,415.20	138,068.20	0.00	48,347.00	0.00	0.00
31XX Food Services	45,692.23	45,692.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,261.03	4,261.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,645.31	34,645.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	28,472.62	0.00	0.00	28,472.62	0.00	0.00
Totals	1,630,858.92	1,498,160.47	55,878.83	76,819.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,630,858.92					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0464 Stanford K-12 Schools	Indirect/Direct	55,878.83 / 1,498,160.47		3.73%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0464 Stanford K-12 Schools	0.0265	0.0260	0.0260	0.0257	3.73%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0464 Stanford K-12 Schools	0.0265	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0464 Stanford K-12 Schools	0.0265	0.0260	0.0260	0.0257	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0464 Stanford K-12 Schools				2.69%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0593 Stanford K-12 Schools		2.69%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

23 Judith Basin 0597 Hobson K-12 Schools

0469 Hobson K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,127,180.98	1,115,233.98	0.00	11,947.00	0.00	0.00
21XX Support Services - Students	8,171.34	8,171.34	0.00	0.00	0.00	0.00
22XX Educational Media Services	202.62	202.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	148,853.40	148,853.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,917.63	11,109.40	36,808.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,557.65	168,557.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	169,111.69	81,561.69	0.00	87,550.00	0.00	0.00
31XX Food Services	48,625.29	48,303.65	0.00	321.64	0.00	0.00
34XX Extracurricular - Activities	10,796.57	10,796.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,639.77	66,639.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,998.06	0.00	0.00	1,998.06	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,338.39	0.00	0.00	3,338.39	0.00	0.00
Totals	1,801,393.39	1,659,430.07	36,808.23	105,155.09	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,801,393.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0469 Hobson K-12 Schools	Indirect/Direct	36,808.23 / 1,659,430.07		2.22%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0469 Hobson K-12 Schools	0.0192	0.0190	0.0190	0.0187	2.22%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0469 Hobson K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0469 Hobson K-12 Schools	0.0192	0.0190	0.0190	0.0187	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0469 Hobson K-12 Schools				1.86%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0597 Hobson K-12 Schools		1.86%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

23 Judith Basin 0600 Geyser Public Schools

0472 Geyser Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	402,368.66	402,368.66	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,286.39	15,286.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	740.29	740.29	0.00	0.00	0.00	0.00
222X Educational Media Services	16,638.17	16,638.17	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,047.56	71,047.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,330.61	1,687.38	16,643.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,869.01	63,416.19	0.00	2,452.82	0.00	0.00
27XX Student Transportation Services	37,655.97	37,655.97	0.00	0.00	0.00	0.00
31XX Food Services	28,054.81	28,054.81	0.00	0.00	0.00	0.00
33XX Community Services	4,408.35	4,408.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,018.22	1,018.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,531.61	11,531.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,344.28	0.00	0.00	37,344.28	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,077.96	0.00	0.00	0.00	3,077.96	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,317.18	0.00	0.00	1,317.18	0.00	0.00
Totals	714,689.07	653,853.60	16,643.23	41,114.28	3,077.96	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	714,689.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

23 Judith Basin 0600 Geyser Public Schools

0473 Geyser H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	295,352.46	295,352.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,918.23	19,918.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,147.82	4,147.82	0.00	0.00	0.00	0.00
222X Educational Media Services	16,364.73	16,364.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,224.45	94,224.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,388.73	1,687.38	27,701.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	67,774.94	67,774.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,677.64	40,677.64	0.00	0.00	0.00	0.00
31XX Food Services	384.32	384.32	0.00	0.00	0.00	0.00
33XX Community Services	800.00	800.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,432.49	12,432.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,369.11	25,369.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,365.00	0.00	0.00	8,365.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	735.17	0.00	0.00	735.17	0.00	0.00
Totals	615,935.09	579,133.57	27,701.35	9,100.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	615,935.09					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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	LE 0472 Geyser Elem	Indirect/Direct 16,643.23 / 653,853.60	2.55%		
	LE 0473 Geyser H S	Indirect/Direct 27,701.35 / 579,133.57	4.78%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0472 Geyser Elem	0.0300	0.0306	0.0294	0.0295	2.55%
	0473 Geyser H S	0.0300	0.0306	0.0294	0.0295	4.78%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0472 Geyser Elem	0.0300	0.0306	0.0000	0.0000	
	0473 Geyser H S	0.0300	0.0306	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0472 Geyser Elem	0.0300	0.0306	0.0294	0.0295	
	0473 Geyser H S	0.0300	0.0306	0.0294	0.0295	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0472 Geyser Elem	2.76%	
	0473 Geyser H S	3.18%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0600 Geyser Public Schools	2.97%	

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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